



3015 (02-09-04)

ANNUAL REPORT

OF

Name: THREE LAKES SANITARY DISTRICT NO.1

Principal Office: P.O. BOX 325
THREE LAKES, WI 54562

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: THREE LAKES SANITARY DISTRICT NO.1

Utility Address: P.O. BOX 325
THREE LAKES, WI 54562

When was utility organized? 1/1/1954

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RICK LANZ

Title: DISTRICT TREASURER

Office Address:

P.O. BOX 325
THREE LAKES, WI 54562

Telephone: (715) 546 - 3316

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: METZ R STEVEN

Title: CPA

Office Address: WIPFLI ULLRICH BERTELSON LLP

P.O. BOX 127
MINOCQUA, WI 54548

Telephone: (715) 356 - 9585

Fax Number: (715) 356 - 1764

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: DALE BRUSS

Title: PRESIDENT

Office Address:

P.O. BOX 325
THREE LAKES, WI 54562

Telephone: (715) 546 - 3748

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEVEN R METZ**Title:** CPA**Office Address:** WIPFLI ULLRICH BERTELSON LLP
P.O. BOX 127
MINOCQUA, WI 54548**Telephone:** (715) 356 - 9585**Fax Number:** (715) 356 - 1764**E-mail Address:****Date of most recent audit report:** 1/12/2000**Period covered by most recent audit:** 12-31-99

Names and titles of utility management including manager or superintendent:

Name: RODGER SZOPA**Title:** OPERATOR**Office Address:**
P.O. BOX 325
THREE LAKES, WI 54562**Telephone:** (715) 546 - 3748**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

FRED BONACK, COMMISSIONER

DALE BRUSS, PRESIDENT

GERHARD SODER, COMMISSIONER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 1/1/1954

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	94,943	94,673	1
Operating Expenses:			
Operation and Maintenance Expense (401)	62,148	53,285	2
Depreciation Expense (403)	24,029	17,143	3
Amortization Expense (404)	359	359	4
Taxes (408)	2,394	1,692	5
Total Operating Expenses	88,930	72,479	
Net Operating Income	6,013	22,194	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,013	22,194	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,038	7,535	9
Miscellaneous Nonoperating Income (421)	(21,777)	(1,310)	10
Total Other Income	(16,739)	6,225	
Total Income	(10,726)	28,419	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(10,726)	28,419	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,153	33,686	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	31,153	33,686	
Net Income	(41,879)	(5,267)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	164,496	169,763	19
Balance Transferred from Income (433)	(41,879)	(5,267)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	122,617	164,496	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK INTEREST	5,038	4
Total (Acct. 419):	5,038	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER	(21,777)	5
Total (Acct. 421):	(21,777)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	94,943	0	0	0	94,943	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	94,943	0	0	0	94,943	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,127,947	1,159,559	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	108,400	123,041	2
Net Utility Plant	1,019,547	1,036,518	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	698,987	695,662	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	290,581	278,776	4
Net Nonutility Property	408,406	416,886	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	75,617	71,175	7
Total Other Property and Investments	484,023	488,061	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	100,073	131,224	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,021	15,508	11
Other Accounts Receivable (143)	11,974	13,981	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	82,427	82,009	14
Materials and Supplies (150)	3,632	4,782	15
Prepayments (165)	4,468	4,701	16
Other Current and Accrued Assets (170)	1,592	2,124	17
Total Current and Accrued Assets	221,187	254,329	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,433	2,792	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	440	20
Total Deferred Debits	2,433	3,232	
Total Assets and Other Debits	1,727,190	1,782,140	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	390,000	340,000	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	122,617	164,496	23
Total Proprietary Capital	512,617	504,496	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	570,000	615,000	26
Total Long-Term Debt	570,000	615,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,449	22,699	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,054	5,469	32
Other Current and Accrued Liabilities (238)	5,409	3,975	33
Total Current and Accrued Liabilities	13,912	32,143	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	630,661	630,501	38
Total Liabilities and Other Credits	1,727,190	1,782,140	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,127,947	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,127,947	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	108,400	0	0	0	9
Total Accumulated Provision	108,400	0	0	0	
Net Utility Plant	1,019,547	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	123,041				123,041	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,029				24,029	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,029	0	0	0	24,029	13
Debits during year						14
Book cost of plant retired	25,670				25,670	15
Cost of removal	13,000				13,000	16
Other debits (specify):						17
					0	18
Total debits	38,670	0	0	0	38,670	19
Balance End of Year	108,400	0	0	0	108,400	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	695,662	3,325		698,987	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	695,662	3,325	0	698,987	
Less accum. prov. depr. & amort. (122)	278,776	11,805		290,581	3
Net Nonutility Property	416,886	(8,480)	0	408,406	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,632	4,782	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,632	4,782	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND ISSUE COSTS	164	181	889	1
BOND ISSUE COSTS 11/97	195	181	1,544	2
Total			2,433	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	340,000	1
Changes during year (explain):		
ANNUAL TAX LEVY	50,000	2
Balance end of year	390,000	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GO PROMISSORY NOTE M&I BANK	11/18/1997	05/01/2007	5.13%	450,000	1
GO PROMISSORY NOTE M&I	05/01/1995	05/01/2005	6.05%	120,000	2
Total for Account 224				570,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,275	2
Charged electric department expense		3
Charged sewer department expense	2,334	4
Other (explain):		
NONE		5
Total Accruals and other credits	4,609	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,490	7
PSC Remainder Assessment	119	8
Other (explain):		
NONE		9
Total payments and other debits	4,609	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
GO PROMISSORY NOTES M&I	1,412	7,663	7,865	1,210	3
GO PROMISSORY NOTES M&I BANK	4,057	23,490	23,703	3,844	4
Subtotal	5,469	31,153	31,568	5,054	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	5,469	31,153	31,568	5,054	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	173,252	0	0	457,249	0	630,501	1
Add credits during year:							
For Services				160		160	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	173,252	0	0	457,409	0	630,661	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				346,558		346,558	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION SINKING FUND	48,388	3
DEBT RETIREMENT SINKING FUND	27,229	4
Total (Acct. 125):	75,617	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,958	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	1,063	9
Total (Acct. 142):	17,021	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	11,974	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	11,974	
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE MUNICIPALITY	82,427	13
Total (Acct. 145):	82,427	
Prepayments (165):		
PREPAID INSURANCE	4,468	14
Total (Acct. 165):	4,468	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,140,316	0	0	0	1,140,316	1
Materials and Supplies	4,207	0	0	0	4,207	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	115,720	0	0	0	115,720	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	173,252	0	0	0	173,252	6
Other (specify):					0	7
Average Net Rate Base	855,551	0	0	0	855,551	
Net Operating Income	6,013	0	0	0	6,013	8
Net Operating Income as a percent of						
Average Net Rate Base	0.70%	N/A	N/A	N/A	0.70%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	365,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	143,556	3
Other (Specify):		4
Total Average Proprietary Capital	508,556	
Net Income		
Net Income	(41,879)	5
Percent Return on Proprietary Capital	-8.23%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Cover Sheet (Page 0)

ACCOUNTANTS COMPILATION REPORT

Board of Commissioners
Three Lakes Sanitary District #1
Three Lakes, Wisconsin

We have compiled the balance sheet of the Three Lakes Sanitary District #1 as of December 31, 1999 and related income and earned surplus statements for the year then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Wipfli Ullrich Bertelson LLP

January 13, 2000
Minocqua, Wisconsin

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 9, 2000

Mr. Rick Lanz, District Treasurer
Three Lakes Sanitary District
P.O. Box 325
Three Lakes, WI 54562-0325

1999 Analytical Review DWCCA-5900-PJL

Dear Mr. Lanz:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Dale Bruss, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		91,420	1
Total Sales of Water		91,420	
Other Operating Revenues			
Forfeited Discounts (470)		619	2
Other Water Revenues (474)		2,904	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		3,523	
Total Operating Revenues		94,943	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		33,511	5
General Operating Expenses (680-690)		28,637	6
Total Operation and Maintenance Expenses		62,148	
Other Operating Expenses			
Depreciation Expense (403)		24,029	7
Amortization Expense (404)		359	8
Taxes (408)		2,394	9
Total Other Operating Expenses		26,782	
Total Operating Expenses		88,930	
NET OPERATING INCOME		6,013	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	174	7,354	31,423	4
Commercial	76	9,239	25,943	5
Industrial				6
Total Metered Sales to General Customers (461)	250	16,593	57,366	
Private Fire Protection Service (462)	2		576	7
Public Fire Protection Service (463)	1		27,783	8
Other Sales to Public Authorities (464)	14	2,156	5,695	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	267	18,749	91,420	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	27,783	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	27,783	
Forfeited Discounts (470):		
Customer late payment charges	619	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	619	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
OTHER WATER REVENUES	2,904	8
Total Other Water Revenues (474)	2,904	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,677	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,720	3
Chemicals (630)	3,307	4
Supplies and Expenses (640)	9,083	5
Repairs of Water Plant (650)	377	6
Transportation Expenses (660)	1,347	7
Total Plant Operation and Maintenance Expenses	33,511	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,511	8
Office Supplies and Expenses (681)	1,562	9
Outside Services Employed (682)	14,317	10
Insurance Expense (684)	3,356	11
Employees Pensions and Benefits (686)	5,625	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	266	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	28,637	
Total Operation and Maintenance Expenses	62,148	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		2,275	3
PSC Remainder Assessment		119	4
Other (specify): NONE			5
Total tax expense		2,394	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,160		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	53,026		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	58,186	0	
PUMPING PLANT			
Land and Land Rights (320)	606		12
Structures and Improvements (321)	17,025	585	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,208		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,566		20
Total Pumping Plant	47,405	585	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,103		23
Total Water Treatment Plant	4,103	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	525		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,160	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			53,026	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	58,186	
PUMPING PLANT				
Land and Land Rights (320)			606	12
Structures and Improvements (321)			17,610	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			21,208	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,566	20
Total Pumping Plant	0	0	47,990	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,103	23
Total Water Treatment Plant	0	0	4,103	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			525	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	25,670		26
Transmission and Distribution Mains (343)	931,119		27
Fire Mains (344)	0		28
Services (345)	30,767		29
Meters (346)	21,827	346	30
Hydrants (348)	29,243		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,039,151	346	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,091		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	1,200		37
Other General Equipment (379)	550		38
Other Tangible Property (390)	0		39
Total General Plant	3,841	0	
Total utility plant in service directly assignable	1,152,686	931	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,152,686	931	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	25,670	500,000	500,000	26
Transmission and Distribution Mains (343)		(500,000)	431,119	27
Fire Mains (344)			0	28
Services (345)			30,767	29
Meters (346)			22,173	30
Hydrants (348)			29,243	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	25,670	0	1,013,827	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,091	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			1,200	37
Other General Equipment (379)			550	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	3,841	
Total utility plant in service directly assignable	25,670	0	1,127,947	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	25,670	0	1,127,947	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,617	2,617	1
February			3,115	3,115	2
March			2,730	2,730	3
April			2,296	2,296	4
May			2,328	2,328	5
June			2,502	2,502	6
July			2,516	2,516	7
August			2,387	2,387	8
September			2,268	2,268	9
October			2,170	2,170	10
November			1,910	1,910	11
December			2,550	2,550	12
Total for year	0	0	29,389	29,389	
Less: Measured or estimated water used in main flushing and water treatment during year				35	13
Less: Other utility use				7,000	14
Other utility use explanation:					15
WATER LEAKS, TRICKLE TO PREVENT FREEZE UPS AND MAIN BREAKS					
Water pumped into distribution system				22,354	16
Less: Water sold				18,749	17
Losses and unaccounted for				3,605	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				202	21
Date of maximum: 6/3/1999					22
Cause of maximum:					23
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				30	24
Date of minimum: 11/26/1999					25
Total KWH used for pumping for the year				40,556	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2 CAISSON	#2	72	12	1	Yes	1
WELL #3 GRAVEL PACK	#3	63	12	1	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3		1
Location	WELL #2	WELL #3		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1998	1974		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	350	220		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC		9
Year Installed	1998	1974		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	25	20		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NEW TOWER 1998		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1998		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
Total capacity in gallons	150,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	OTHER		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5229		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	5,059	0	0	0	5,059
M	D	6.000	16,675	0	0	0	16,675
M	D	8.000	3,448	0	0	0	3,448
M	D	12.000	3,736	0	0	0	3,736
Total Within Municipality			28,918	0	0	0	28,918
M	D	12.000	133	0	0	0	133
Total Outside of Municipality			133	0	0	0	133
Total Utility			29,051	0	0	0	29,051

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	206	0	0	3	209		1
M	1.000	30	0	0	0	30		2
M	1.250	13	0	0	0	13		3
M	1.500	11	0	0	0	11		4
M	2.000	5	0	0	0	5		5
M	3.000	1	0	0	0	1		6
M	4.000	1	0	0	0	1		7
M	6.000	3	0	0	0	3		8
Total Utility		270	0	0	3	273	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	224	6	0	0	230	13	1
1.250	45	0	0	0	45	0	2
1.500	8	0	0	0	8	0	3
2.000	5	0	0	0	5	0	4
3.000	1	0	0	0	1	0	5
Total:	283	6	0	0	289	13	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	156	50	0	7	0	17	230	1
1.250	17	17	0	5	0	6	45	2
1.500	2	3	0	0	0	3	8	3
2.000	2	0	0	2	0	1	5	4
3.000	0	1	0	0	0	0	1	5
Total:	177	71	0	14	0	27	289	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	3				3	1
Within Municipality	36				36	2
Total Fire Hydrants	39	0	0	0	39	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

THE DISTRICT RETIRED AN OLD WATER TOWER. REMOVAL ENTAILED PAYING A DISPOSAL FEE OF \$13,000.

THERE IS A \$500000 ADJUSTMENT TO MOVE THE NEW TOWER INTO THE PROPER ACCOUNT.

Pumping and Purchased Water Statistics (Page W-10)

The district has put a new tower on line which has an increased water pressure. The District has pumped more water than in past years and suspects that there are small underground leaks. The District will take corrective actions in 2000 to search out and repair those leaks.

Water Services (Page W-16)

IN A COUNT OF CURRENT SERVICES, THE DISTRICT REMOVED SOME OLD SERVCIES AS A RESULT OF RECENT CONSTRUCTION PROJECTS
